

# **Exhibit 102**

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Gry Ahlefeld-Engel – September 24, 2021

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)

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IN RE: )  
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CUSTOMS AND TAX ADMINISTRATION OF )  
THE KINGDOM OF DENMARK )  
(SKATTEFORVALTNINGEN) TAX REFUND )  
SCHEME LITIGATION )  
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C O N F I D E N T I A L

VIDEO DEPOSITION OF  
GRY AHLEFELD-ENGEL  
Copenhagen, Denmark  
Friday, September 24, 2021

Reported by: CHRISTINE MYERLY

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<p>1 directly.</p> <p>2 MR. WEINSTEIN: Okay.</p> <p>3 BY MR. BAHNSEN:</p> <p>4 Q Have SKAT and S<sup>□</sup>IK shared information through formal channels?</p> <p>5 A We have.</p> <p>6 Q Did you discuss this with Mr. Fry during the interview?</p> <p>7 A The specific documents, no.</p> <p>8 Q But you discussed the fact that there is some form of information sharing that has occurred, correct?</p> <p>9 A Again, I don't remember the specifics of the interview today, but it is definitely possible that we talked about cooperation between SKAT and S<sup>□</sup>IK.</p> <p>10 Q You are aware of the information sharing that has occurred, correct?</p> <p>11 A Yes, I am aware that some information sharing within the Danish legal framework has occurred.</p> <p>12 Q Can you describe what sort of information has been shared?</p> <p>13 A In -- specifically in both directions or from SKAT to S<sup>□</sup>IK or S<sup>□</sup>IK to SKAT?</p>	<p>1 Q Well, let's start from S<sup>□</sup>IK to SKAT. Has S<sup>□</sup>IK provided SKAT with any documents?</p> <p>2 A Well, let me just say generally, the information flow from S<sup>□</sup>IK to SKAT is fairly limited. They have ongoing criminal investigation, so they are not at liberty to share their information freely with SKAT.</p> <p>3 I am aware that SKAT in my time as director has requested information from S<sup>□</sup>IK. For example, I believe we requested information on the charges that S<sup>□</sup>IK recently brought. I think we requested information on some specific asset seizures, as examples.</p> <p>4 Q Have you received any documents or other information from S<sup>□</sup>IK in response to either of those requests?</p> <p>5 A Yes, I believe we received answers to both requests.</p> <p>6 Q Are there other requests that you personally were involved with?</p> <p>7 A To S<sup>□</sup>IK from SKAT?</p> <p>8 Q Correct.</p> <p>9 A I can recall another request where we were ordered by the UK courts to request specific documents from among other S<sup>□</sup>IK that we sent.</p>
<p>1 Q So, S<sup>□</sup>IK answered that request, correct?</p> <p>2 A Yes, they did.</p> <p>3 Q Then SKAT produced those documents in the United Kingdom?</p> <p>4 A Yes, I believe we did.</p> <p>5 Q Okay. Any other requests for information that SKAT directed to S<sup>□</sup>IK that you can recall?</p> <p>6 A Not that I can recall now, no.</p> <p>7 Q Are you aware that SKAT made requests to S<sup>□</sup>IK prior to your time as director?</p> <p>8 A I don't have personal knowledge of that, no.</p> <p>9 Q I am asking a slightly different question. Are you aware that they have been made?</p> <p>10 A Excuse me, I didn't get that.</p> <p>11 Q So your answer was that you don't have personal knowledge of that, but I am asking a slightly different question, which is whether you are aware that requests were made prior to your time?</p> <p>12 A No, I don't know.</p> <p>13 Q Okay. So, flipping the directions now, are you aware of requests that S<sup>□</sup>IK has made to</p>	<p>1 SKAT?</p> <p>2 A I am aware that S<sup>□</sup>IK has made requests to SKAT, yes, but I don't have any specific examples.</p> <p>3 Q Do you recall when those requests were made?</p> <p>4 A No.</p> <p>5 Q Were they prior to your time as the director?</p> <p>6 A I am aware of requests being made in my time, but I don't remember the specifics of the requests.</p> <p>7 Q Do you know who would be able to tell me more about requests from S<sup>□</sup>IK to SKAT?</p> <p>8 A Well, that would be on file in my department.</p> <p>9 Q Somebody under your supervision would be the person who would have fielded that request?</p> <p>10 A It would have gone through me. So again, we would have filed it in my department.</p> <p>11 Q And then you would have delegated to somebody else --</p> <p>12 A I would have.</p> <p>13 Q -- the task of responding?</p>